

the

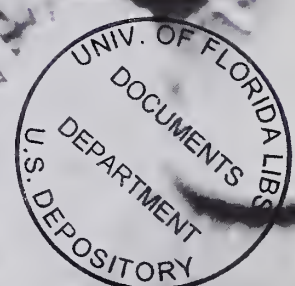
february 1976

D101.68

9/2

HALLMARK

united states army security agency



ASA Fires Up
for the
Bicentennial
page 2

Here's Your
1975 Tax Guide
page 9

America For All Americans

February is Black History Month, a time devoted to studying how our nation's and the world's history has been influenced by the Black people.

In keeping with the Bicentennial spirit, this year's theme is "America for All Americans."

Blacks fought on both sides during the Revolution in nearly every capacity. Some did undercover work, some acted as aides to high military officers and many manned the front lines. All were fighting for their country's and their individual freedom.

At the Boston Massacre, regarded as the triggering battle of the war, five men died. The first of these was a man of African ancestry, Crispus Attucks.

A run-away slave of 20 years, Crispus Attucks was described as "almost a giant in size." It was this man who led a group of disgruntled seamen, angered about the clubbing of a young boy by a British sentry.

As Attuck's party arrived at King Street and the sentry's station, the British called for reinforcements. What followed comes down as confused history. What we do know is that the day-long tension that preceded the seamen put the Redcoats in a nervous enough state to respond by firing. Attucks led his men forward, assuring them no shots would be fired. But the British did open fire and the first shot killed Crispus Attucks.

Before long the five men were transformed into legendary heroes. Attucks, being a man "without family or country," was buried in Boston.

Although Crispus Attucks was the first to die for America, many black men served during the Revolution. In fact, over 5,000 Blacks joined the cause.

Generally, most joined the Continental Army instead of the many state militias. It was this Army that provided the stable and indispensable framework around which the fighting force was built.

In fact, two Continental Army units were almost entirely Black. The largest of these was Rhode Island's famed First Regiment which recruited slaves whose freedom had been bought by the state of Rhode Island.

The First saw action at Dorchester Heights, Long Island, Harlem Heights and Trenton. It served at Valley Forge, Yorktown and as late as 1783 at Ft Oswego.

Its greatest distinction was in the Battle of Rhode Island, Aug. 24, 1778. One of the regiments that formed six brigades, the First Regiment is credited with winning the battle.

French naval reinforcements were hindered by a storm at sea and could offer no aid to the Americans. At the same time, the British were launching a full-scale attack on the island's defenses. The Americans had no choice but to retreat.

Providing rearguard action was the First Regiment, deployed along one of several key positions. This was their first battle.

Withstanding, under constant attack, the regiment later was credited with making possible the retreat of American forces to the mainland.

Although the First Regiment only sustained 22 casualties, nine of which were fatal, in their first battle, they later were to sacrifice down to their last man in an effort to save their mortally-wounded commander.

Not all the Revolutionary participants were fighters. Such is the story of Jocko Graves, a 12-year-old Black youth who folklore tells us was the inspiration for the jockey statue.

Young Jocko accompanied his father and Washington's troops on Christmas Eve, 1775. After General Washington crossed the Delaware, he would need horses to immediately proceed with his attack on Trenton; however, there was no room on the soldier's barge for the animals.

The black youth joined other volunteers in crossing the river with the troop's horses. When General Washington reached the other side, he saw the waiting horses held by a motionless figure, whom he could not recognize.

The figure turned out to be Jocko Graves holding the reins in his outstretched hands. He had died, frozen in place.

General Washington was so touched by the faithfulness of this Black youth, that he had a statue of Jocko made and installed at his Mount Vernon home.

There were other blacks, just as courageous, not as well known throughout history like Prince Hall, property holder, founder of the Black Freemasons and fighter at Bunker Hill; John Banks, who saved the life of Captain Lawrence Washington, a relative of the General, at the Battle of the Cowpens; Barzillai Lew, an experienced guerrilla warfare leader; Pompey Lamb, a slave who did outstanding undercover work for the American troops; and Captain Mark Starlins, famous for his nocturnal raids on the British.

.continued p. 5

Why Vote? Why Pay Taxes?

The short but busy month of February is "Military Voter Registration Month." Unit voting officers can assist those who have never registered to vote, as well as those who will be old enough to vote for the first time this Bicentennial year. DA Circular 608-54 gives particulars on the Army's Bicentennial voting assistance plan.

So why bother voting? For that matter, why bother paying taxes?

These two topics have led to more revolution than being told to eat cake. There were only fifty million Frenchmen incensed by that reply reported by Jean Jacques Rousseau; over two hundred million Americans slave to understand 1040s and 1040As, W-2s and alphabet schedules.

But those Frenchmen could not vote for the people who spent their money. We may grumble through tax time each year, but we have the opportunity to vote both for those who spend our money and how they spend it.

Our privilege — our responsibility as a free people is to elect people who will accurately and faithfully represent our desires and ambitions. For us to live together in an orderly society we must all contribute to that society and the governments that administer it.

Why vote? To get what we deserve. Why pay taxes? To get what we pay for.

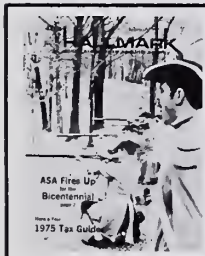
THE HALLMARK for March will finish up your 1975 Tax Guide with state tax information. Please let us know what you think about this tax service.

Volume 9 No. 2 February 1976

*Published monthly in support of U.S.
Army information objectives*

TABLE OF CONTENTS

Continental Army	2
Toys For Tots	5
FS Misawa Christmas Party	5
Commissary Surcharge	5
Reforger 1975	6
MI History	8
1975 Tax Guide	9



Our Cover - Fort Devens is the home of the 14th Continental Army—ASA's Bicentennial pride. Their activities throughout New England since 1967 have earned them a rich reputation as masters of colonial ways. Photos by Mike Meines.

*Winner of 3 Blue Pencil Awards from the Federal Editors Association,
Award of Merit and Award of Excellence from the Society for Technical Communication,
Keith L. Ware Awards from Department of the Army*

Brigadier General William I. Rolya, *Commander, US Army Security Agency*

Lawrence E. Wheeler
Information Officer

SP5 Douglas L. Morrow
Assistant Editor

Carol Dovel
Staff Writer

Graphics Branch: Raymond Griffith, *Chief*; Ron Crabtree, Mary Day, SP5 Sarah LeClere

The Hallmark—an authorized unofficial publication—is the monthly newspaper of the U.S. Army Security Agency. Opinions expressed herein do not necessarily represent those of the U.S. Army. All photographs are official U.S. Army photos unless otherwise designated. **The Hallmark** is photo-offset produced. It is edited by the Information Office, IAIO, Headquarters, U.S. Army Security Agency. Telephone: Oxford 25496 (AUTOVON—22 plus extension—Area Code 202). **The Hallmark** subscribes to Army News Features and the American Forces Press Service. Copyrighted material may not be reprinted. Address all editorial material and correspondence to: Editor, **The Hallmark**, U.S. Army Security Agency, ATTN: IAIO, Arlington Hall Station, Arlington, Va. 22212. Use of funds for printing of this publication has been approved by Headquarters Department of the Army 2 Feb. 68.

The 14th Continental Army



The Year: 1776

The Place: New York

The Unit: 14th Continental Army, Boston, Massachusetts

The Battle plan: The 14th Continental Army will report to Kings Bridge to provide right flank covering forces for Washington's withdrawal to White Plains. Will provide guard on the Boston Post Road from Kings Bridge to East Chester to protect Washington's withdrawal to White Plains, N.Y.

Today, as in 1776, the 14th Continental Army marches to the battleplans of the Revolutionary War.

Comprised of active duty military assigned to Company D of the Student Brigade, US Army Security Agency Training Center and School, Ft Devens, MA, the men of the 14th relive the principles of their forefathers.

Through voluntary participation, the students study Revolutionary history and weaponry while pursuing their various MOS skills.

"As a group, we meet once a week for three to four hours, drilling and preparing for upcoming events," explains Captain Erwin Hoadley, company commander. "But it takes a lot of individual excellence and individual dedication to make the Continental work."

The organization today, numbering 50 soldiers, traces its beginnings to a ragged and undisciplined unit known as the Essex County Militia formed in 1636.

Composed mainly of fishermen and sailors, the 14th gained discipline and leadership during the years preceding the Revolution. In 1775, the unit was officially instituted by the Continental Congress and soon became known as "one of the elite companies under the command of General George Washington."

This was the organization that aided the beleaguered Minute Men during the Siege of Boston; rescued the forces of Washington at White Plains, NY, and gallantly ferried General Washington's army across the Delaware on Christmas Eve, 1775.

Battle orders came often for the 14th, just as they do today for its historical counterpart. The list of exploits and engagements of the regiment



Current members of the Continental Army display and explain (top right) their wares. (photos by Mike Meines)

reads like a synopsis of the war's early years—the Battle of Brooklyn Heights, the Battle of Long Island, the Battle for Manhattan, Kips Bay, Pelham Bay and the Battle of Split Rock, White Plains, the Winter at Valley Forge, Trenton, Saratoga, Rhode Island and the Battle of Quaker Hill.

Seamen by trade, the “marble-heads” as they were nicknamed for their beginnings in Marblehead, MA, soon became known as General Washington’s “Navy.”

Although they quietly disbanded before the war’s end, the 14th dissolution seems to have been overlooked by the Continental Congress since it was never officially deactivated.

In 1967, under the USASATC&S Freedom Foundation Program, the 14th was resurrected with the Student Brigade being designated as its home.

Organized as a voluntary regiment and funded, at first, from the pockets of the membership, the 14th is the only



USASA organization to receive Department of Army Bicentennial funding.

With a grant of nearly \$8,000, the Continental has purchased muskets, fifes and drums. Wives have hand sewn the uniforms. Members have hand finished their own weapons.

“Today, we march in the traditions of 1776,” the captain explains. “We receive our orders out of the Council of Minutemen and they read like the actual marching orders of the 1775-76 period.

“We’re the only active Army unit represented on the Council of Minutemen,” CPT Hoadley stresses.



"We train each other. Each volunteer is trained in actual weaponry," he continues. "When an individual comes in, he learns 30 questions and answers referring to Revolutionary history. Membership is like a big history course . . . it's a chance to relive our country's history."

Members of the 14th are given dates of rank starting in 1775. "And it's one place in the Army where a SP4 can actually become a Colonel, as in our present commander's case," the company commander invokes. "At Continental functions, the volunteers are bestowed the courtesies of their colonial rank."

Continental Army members do not concentrate only on "historical" activities. They're active in intramural sports and recreation tournaments at Ft Devens.

"We encourage them to be active in as many things as possible, but their training courses come first and the Continental Army does take a lot of time," CPT Hoadley explains.

Among the various activities the 14th officially participates in are colonial musters, parades and competitive shoots.



The 14th Continental Army assembled at their home base, Company D, USASASB, Fort Devens, MA. Their uniforms are hand sewn; their weapons hand finished. They are true volunteers.

"Of these, our members like the colonial musters best," the captain reflects. "It gives them a chance to live what they've studied."

Going to a muster is like taking a step back in history. Included are tomahawk, knife and harpoon throwing contests, musket shoots, cannon competition, fife and drum music, marching competition, period dancing, frying pan tosses and lots of good food.

So far this year, the brigade has received invitations to 50 events in addition to the 20-odd ones they normally participate in. Out of the additional invitations, only about 10 will be accepted.

Dressed in their long blue and white waistcoats, tricorn hats, black pants and shoes and carrying replicas of pre-revolutionary weapons, the 14th represents living American history.



I Am The Continental Uniform: A uniform unique to a very important and historic time. I am the uniform that soldiers all over the world wore during that period of time when all people strove for Freedom. I am that uniform that has become a symbol of Freedom. Now, in this period of time, only a small group of soldiers, the 14th Continental Army, wear my colors. It is to these soldiers that I issue this four-fold directive:

"Wear My colors proudly; for they are a symbol of the strife and suffering that many endured so that their descendants might live in Freedom."

"Honor My colors; for they are one of the most visible and viable symbols of all that you represent when you wear My colors."

"Defend My colors; for by being a soldier of the United States, you have sworn to uphold The Constitution that soldiers long since past, died to create."

"I finally charge you with this task:

"KEEP ALIVE OUR LEGACY OF FREEDOM."

by Douglas J. Friederichs

Goodfellow Toys For Tots Party Brings Christmas Joy

The Goodfellow Detachment members of the San Angelo Chapter of the Non Commissioned Officers Association geared up for work when that chapter announced its Toys for Tots program for Christmas.

The main organizer of the program was SSG George Moist, doing most of the fund-raising and the publicity for the event. MSG Myron Bounds handled the coordination of all the phases of the program. SSGs Joe Flores and Ed Strickland were in charge of repairing and refurbishing the used toys that had been collected. SFC Jose Rodriguez helped everywhere that he could and played Santa Claus at the party where the toys were distributed. Approximately 40 students volunteered their time to help repair the used toys.

Response from the local community was overwhelming, with large quantities of new and used toys contributed. Over 210 children attended the party, held on December 20 at the local VFW Hall. Each child received thirty dollars worth of toys.

Were it not for the Toys for Tots Party, these children would have had a bleak Christmas.

Thanks to the men and women of Field Station Misawa the children of Akebono Gakuen Orphanage in Towada City had a merrier Christmas this year. Sixty children ranging in age from 2 to 16 years old were invited to join unit members and their families for an old fashioned Christmas party on December 21 at the elementary school. There were cookies, punch, ice cream and, of course, a visit from jolly old St. Nicholas himself (alias SP5 John Moustakas the rest of the year).

Most of the children at the Gakuen (educational institute) are not orphans in that they do have living relatives; however, due to financial or other hardships their families are unable to provide for them. The children, many of whom come to the home as infants, may remain until they finish middle school or reach the age of 16. The Japanese government helps the children find employment when they leave the Gakuen.

Misawans Invite Children of Akebono Gakuen Orphanage to Annual Christmas Festivities

Field Station Misawans have had a Christmas party at the home each year since they "adopted" the children in 1971.

The donations and generous contribution of time and effort by personnel at FS Misawa and the Army Wives Club have provided not only some of the necessities of life, such as winter coats and boots for the children, but also the little extra things that make life happier for the children of Akebono Gakuen.

Still A Bargain



The commissary surcharge in Army and Air Force operated commissaries worldwide increased to four percent on February 1 to offset construction and improvement costs.

This increase follows a similar increase in Navy stores in August, 1975.

The increased surcharge rate effectively eliminates the need to use appropriated funds for commissary construction or renovation. DA plans to use the increased funds to provide better stores and more tangible benefits for patrons.

Commissary prices continue to be a bargain, even with the four percent surcharge. So when you do not see any price increases in food prices, but the cashier tacks on a bit to your bill, think of the future—uncrowded stores and modern facilities. Then pay her.

Black History Month *continued*

But it must not be forgotten that Black men fought on both sides. The slaves were wooed by both sides with the promise of freedom after service. Black men marched into battle for the British with the words "Liberty to Slaves" painted on their chests. One ex-slave captured his own master; and many slaves joined the Royal Ethiopian Regiment when guaranteed freedom for taking up His Majesty's arms.

In the end, most of the promises never materialized; and only in another hundred years would the Black man really find his freedom.

Reforger 75 and Certain Trek affected ASAers worldwide, from Fort Bliss, Texas to Augsburg, Germany. What our people did and how they felt would fill a large book, so THE HALLMARK presents two articles from men who lived through that time in Germany when Orange Forces attacked Blue Forces in the German countryside.

Just how well ASA performed its mission for Certain Trek is a matter of record. But just how ASA men and women talk about their work and about each other is noteworthy. ASA belongs to and belongs in the Army.

ASA In The Air

by 1LT Craig Cheney

It wasn't as spectacular as Charles Lindbergh's historic flight in 1927, but to members of the US Army Aviation Electronic Warfare Company—recently designated as the 1st Army Security Agency Aviation Company (R)—their flight over the North Atlantic in six small fixed wing aircraft for Reforger 75 will not be forgotten soon.

Reforger 1975

For the second consecutive year, the 1st ASAers were invited to provide electronic warfare and airborne direction finding support to Reforger forces and to test the feasibility of piloting their own twin turbo-prop Beechcraft the entire distance from Fort Bliss (El Paso), Texas, to Stuttgart, Germany.

The fact that the six-day deployment and redeployment was accomplished incident-free is a credit to the eighteen pilots and crew chiefs who actually made the flight, as well as to the numerous support personnel who dedicated weeks of planning and testing to prepare the mission equipment.

More easily identified by its system's name Cefirm Leader, the Blissites arrived at Echterdingen Army Airfield in Stuttgart in increments beginning with a three-man advance party in mid-September. The majority of the support personnel and equipment followed in late September, arriving in an Air Force C141 and a C5A. The six RU21s landed in Stuttgart on October 5.

After setting up and testing the mission equipment and deploying liaison teams to the field, the 1st ASA Aviation Company supported Exercise "Certain Trek" by providing airborne ECM and ESM missions for a total of 237 hours on target against Orange (enemy) Forces.

Cefirm Leader liaison teams coordinated airspace requirements at VII Corps headquarters, as well as accompanying the 2nd Armored Cavalry and 1st Infantry Divisions across the German countryside in pursuit of the enemy. Working in conjunction with the 307th ASA Battalion and the 856th and 337th ASA Companies, the liaison teams located themselves in proximity to the G2/G3 sections in the Tactical Operations Centers to advise on the use of airborne electronic warfare.

Meanwhile, in the rear, aircraft and signal maintenance crews, mission operations personnel, MPs, cooks, clerks and communicators kept the airplanes flying and producing results.

One of the highlights during Exercise Certain Trek occurred at 4 a.m. October 20 when the Blue Forces counterattacked: due to extremely efficient suppression of Orange Forces communications and pinpointing of targets by Cefirm Leader, units of the Canadian Mechanized Battle Group, along with other Blue attackers, quickly found themselves far beyond the scenario's phase line for that day, and had to take a break in place to wait for the "defense" to catch up.

Throughout the exercise, 1st ASA's field elements obtained first-hand positive feedback from the G2, G3, Electronic Warfare Of-



Flight path of the six ASA airplanes from Fort Bliss, TX, to Stuttgart, West Germany — some flights across the pond!

ASA Support In Depth

ficer, the Commanding General of the 1st Infantry Division, as well as from Blue Umpires about the effectiveness of EW planning and support to the ground tactical plan.

The six RU21 aircraft redeployed on October 27 for the return ferry flight across the pond. Total flight hours logged for the 31-day Reforger/Certain Trek period exceeded 600.

Reforger 75 ended for the 1st ASA Aviation Company on November 1, as 91 officers and men, along with the complex of tactical and mission support equipment arrived on two Air Force cargo jets.

Chalk up another successful exercise for the magnificent men in their flying machines from Fort Bliss.

ASA On The Ground

by Drew Wesche

It was a cold Saturday morning that October day as I loaded my gear and climbed behind the wheel of the 3/4 ton vehicle. The engine turned sluggishly as my foot pressed the ignition switch. It started up with a volley of sputters, bangs and putts. As I looked back, I saw the sign at the front gate of Flak Kaserne, Augsburg. It would be about two weeks before I would see that sign again. I was now on my way to Reforger 75—Operation Certain Trek.

Upon arrival at Harvey Barracks in Kitzingen, I noticed that what

used to be an empty, open area was now a veritable tent city, humming with the drone of generators, tanks and other assorted vehicles and machines. The smell of engine fumes filled the air. This area was to be the new site of the Tactical Operations Center in charge of all ASA units involved in the exercise.

Headquarters of the 307th ASA Battalion was in charge of all ASA support units and task forces during the course of the exercise. ASA supported both the Orange and Blue teams.

The efficiency and professionalism of the units involved in the FTX was a sight to see first-hand. Upon arrival at the area where the 851st ASA Co DS (INF), in support of the 3d Infantry Division, was staked out, I realized that they were in the process of striking camp and jumping to a new location. Everybody knew what was required of them, and the move seemed to be carried out with expediency. Upon arrival at their new location, the men of the 851st immediately set to work establishing their new area of operation. The unit was in full swing in about thirty minutes.

The 856th ASA Co DS (AD), in support of the 2d Armored Cavalry Regiment (ACR), seemed to distinguish themselves as they slept under shelter halves or in jeeps on the cold side of the hill that was the temporary home of the 2d ACR. The soldiers of the 856th have always been known for their ruggedness, and it was apparent that they were not about to let it be forgotten.

The 337th ASA Co DS (INF) was also on hand to give top-notch support to the men of the 1st In-

fantry Division. The thick and thin of all that mud on the hill did not seem to hinder spirits for the men from Fort Riley, Kansas.

Brigadier General William I. Rolya, Commander of the US Army Security Agency, toured and inspected the activities of individuals participating in the exercise. He viewed the different companies in the field as they performed duties for their respective supported units. All the goals that had been set for ASA units were achieved through the fine work of ASA men and women—truly a mark of distinction.

BG Harry H. Hiestand, Commander of NSA Europe, also visited the area and viewed the outstanding performance of ASA units participating in the FTX.

Having completed another successful Reforger exercise, one can say that ASA's performance in the field and ability to overcome problems was highly commendable. As has been demonstrated in such past efforts as Reforger, Deep Freeze, Wintex and the like, we are "Soldiers First, Technicians Second, but Technicians Second to None."



CEFIRM LEADER liaison team members checking their equipment somewhere in the hills of West Germany. (photo by 1LT Craig Cheney)

Both Sides of the Fence



Military Intelligence During the American Revolution - Part II

History reveals the great extent that military intelligence was used by opposing commanders during the revolution. But few realize how involved General George Washington was in running spies. As we will see in future articles John Honeyman was not a singular figure in Washington's intelligence plans.

During the early years of the Revolution Gen. Washington had to rely on the eyes and ears of patriots for his intelligence needs. Most cases of individual contributors have been lost with the passage of time, but one which remains concerns a weaver turned butcher and horse trader named John Honeyman.

The first year of the Revolution had gone badly. The Continental

Army had met defeat at Long Island and White Plains. It has also lost 2800 men captured at Fort Mifflin. Washington was left with a few thousand ragged and cold men who had barely missed capture at Trenton. Enlistments were to expire December 31 and it looked as though few would remain after that date. The future was very bleak that 18th day of December, 1776. Seven days later Washington would cross the Delaware, attack and defeat the German Garrison there, attack and defeat Cornwallis' rear guard at Princeton, and then retreat to winter quarters in hills around Morristown, New Jersey.

To successfully carry out this plan Washington needed information on the Hessian Troops in and around Trenton. John Honeyman was the man he needed to see. He sent out word that the "notorious" spy Honeyman was to be captured alive and brought immediately to him. Honeyman was posing as a butcher living in Griggstown, a few miles from Princeton. This guise allowed him freedom of travel in and around the British forces.

On December 22 Honeyman walked past the Hessian outposts ostensibly looking for cattle. The well provisioned Hessians needed only a cow or two for enough meat for their Christmas Celebration. But he was actually looking for a way to be captured. Spotting two continental soldiers poorly hidden in the brush he hastily appropriated a cow from a nearby field and drove it toward them. The soldiers, recognizing him, mounted their horses and gave chase. Only after a bitter struggle

were they able to capture him. He was then taken before General Washington. Washington ordered the room cleared while he questioned Honeyman alone. For the next half hour they talked. Honeyman who had served with Washington as a sergeant in the French and Indian War, reported on the Hessian troop disposition, artillery positions, and outguard positions. He also told Washington that Colonel Rall, the Hessian Commander felt he had little to fear from the Continental Army.

Washington then ordered Honeyman to be placed in a locked log hut and held for Court Martial the following morning. But shortly, a fire broke out in camp and the half trained sentries ran off to help extinguish the blaze. On their return they saw that Honeyman had escaped.

After his "escape" Honeyman reported his adventures to Colonel Rall. Honeyman assured him that he need have no fear of the Americans for some time to come. This only confirmed the Hessian commander's assessment of the American Army. He went ahead with his Christmas plans.

Meanwhile, Washington made his plans for the dawn attack on Trenton and crossed the Delaware. Honeyman left for New Brunswick hoping to put as much ground as possible between himself and the Hessian commander before he found how badly he had been tricked. Washington's plan and attack were a success. He had taken dying embers and made them a roaring fire for liberty.

Tax Guide 1975

While early Americans found taxation without representation revolting, we all must pay our due to Uncle Sam. This year's race to April 15th has been sweetened with further tax credits, but filing has been doubly complicated with new census data required on forms.

Year to year changes have made tax preparation an exact science, but not one beyond the careful taxpayer. Complete records, comprehensive study of tax requirements and exemptions, the blessing of patience, and a qualified source of guidance will all contribute to paying one's fair share.

The Hallmark presents, as it did last year, a "do it yourself" tax kit. This information has been cleared by the Internal Revenue Service and is used with the permission of the Office of Information for the Armed Forces. We wish to give grateful thanks to Mrs. Rose Distefano and Information Guidance Series for the bulk of this presentation.

What special provisions in paying Federal income taxes apply to members of the Armed Forces?

General: As citizens enjoying the benefits of the American society while at the same time serving to protect those benefits, members of the Armed Forces are expected to pay their fair share of the cost of government. However, since service in the Armed Forces entails personal sacrifice at times, the Congress has authorized certain exemptions and exclusions for military men and women.

Who Must File? The cut-off amount for filing a Federal income tax report depends on the marital status and age of individual. Marital status is determined as of the last day of the tax year, which is December 31 for most taxpayers.

In general, a return must be filed if the taxpayer is—

- **—single** (legally separated, divorced, or married living apart from spouse with dependent child), under 65, and has a gross income of at least \$2,350; over age 65 in the same circumstances the gross income would be \$3,100,

- **—a person who can be claimed as a dependent** on a parent's return with gross income of \$750 or more, and who received any taxable dividends, interest, or other unearned income,

- **—a qualifying widow or widower**, with a dependent child and under age 65 with a gross income of at least \$2,650; in the same circumstances older than 65 the gross income base would be \$3,400,

- **—married filing jointly**, living together at the end of 1975 and both under age 65 with a gross income of at least \$3,400; in the same circumstances, if one is 65 or older, the gross income base would be \$4,150; in the same circumstances but with both individuals 65 or older the gross income base would be \$4,900,

- **—married filing separate return** or married but not living together at the end of 1975 with a gross income of at least \$750,

- **—a person with income from sources** within U.S. possessions with a gross income of at least \$750, or

- **—self-employed** and had net earnings from self-employment of at least \$400.

In addition, anyone who had Federal income tax withheld from pay during the year but did not have enough income required to file a return should file in order to receive a refund. By filing a return and claiming a personal exemption a refund will be sent even if claimed as a dependent by another taxpayer.

When To File: The Internal Revenue Service advises all taxpayers to file as early as possible in order to reduce the burden on the IRS staff. In addition, a taxpayer due a refund will have that refund faster with an early return than with a last-minute return.

April 15, 1976, is the final date for filing a Federal income tax return without paying a penalty and interest except—

- **—military personnel on duty outside the United States and Puerto Rico** are permitted an automatic extension of the filing date until June 15, 1976, but must pay interest on taxes not paid on or before the normal due date. Servicemembers desiring to take advantage of this provision of the law must attach a statement to the Federal income tax form indicating that they were outside the United States or Puerto Rico on April 15, 1976,

• **—postponement of the due date for a Federal income tax return** is also granted to members of the Armed Forces and civilian Federal employees who are absent from duty stations because they are missing, missing in action, or interned or detained in a foreign country against their will on the date that Federal income tax returns would normally be due. In these instances, the time spent in a missing status and the next 180 days are disregarded for filing income tax returns. Therefore, the filing period is 180 days after they cease to be absent plus the normal 3½ month filing period, or the 15th day of the 3rd month after appointment of an executor or administrator or conservator of their estate, whichever is earlier. A member of the Armed Forces or a civilian government employee may exclude from gross income any compensation received during period while either missing in action or a prisoner of war as a result of the Vietnam conflict.

What Income Is Taxable? Exempt? Unless specifically exempted, military pay is taxable and must be reported on the Federal income tax return as well as the State income tax return. **Taxable income includes—**

- **—active duty pay,**
- **—Reserve training pay,**
- **—reenlistment bonus,**
- **—dislocation allowances** paid upon transfer from one station to another,
- **—trailer-moving allowances,** but actual moving expenses may be deductible in deriving adjusted gross income,
- **—Armed Services Academy pay** and Naval Aviation college program pay,
- **—lump-sum payments** upon separation or release to inactive duty, but not disability severance pay,
- **—military retired pay** based on age or length of service, but not the amount of reduction in retirement or retainer pay to provide a survivor annuity for spouse or children,
- **—temporary duty pay** and per diem payments in excess of expenses, and
- **—payments for accrued leave.**

Exempted income for military members includes—

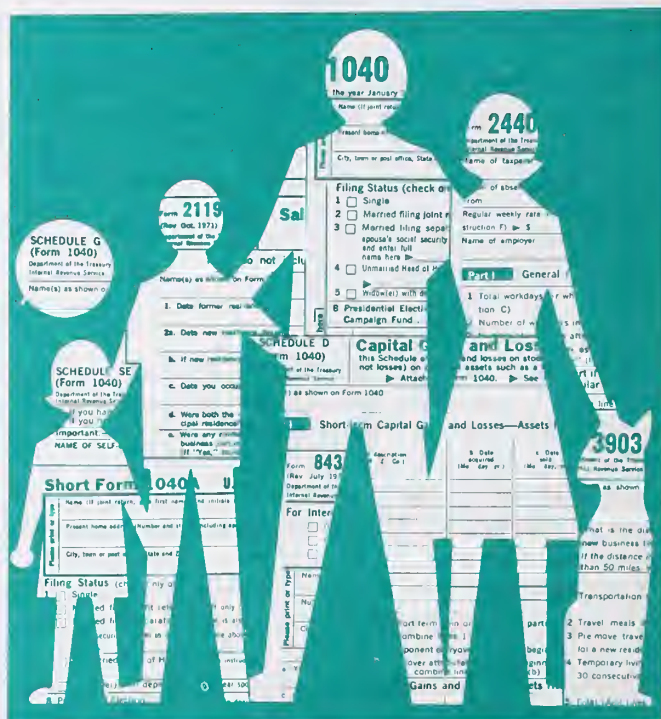
- **—quarters allowance,**
- **—subsistence allowance,**
- **—clothing allowance,**
- **—family separation allowance,**
- **—station housing allowance,**
- **—cost of living allowance,**
- **—expenses incident to moving** a member of the Armed Forces, the family, and the household goods on a change of duty station are deductible; expenses

incident to the move, such as pre-move house-hunting trips, temporary lodging for up to 30 days, and some of the costs in the settlement of a lease, the sale of a home, and the purchase of a new home are **deductible within certain limits.** Individuals should check with the nearest IRS office for further guidance. Cash amounts received from the Armed Forces to reimburse a member for moving expenses must be included in gross income,

- **—State bonus payments,**
- **—Veterans Administration benefits,** including VA insurance dividends,
- **—Social Security benefits,**
- **—death gratuity benefits** made to beneficiaries of Armed Forces personnel who died on active duty,
- **—disability severance pay** and temporary or permanent disability retirement pay elected on the basis of percentage of disability.

State Income Taxes: Active duty in the Armed Forces does not relieve individuals of their responsibility to pay any income taxes imposed by their State of residence. See DIGS Fact Sheet 8A-18, February 1976, for complete information on liability for State income taxes.

IRS Assistance: Members of the Internal Revenue Service will aid in solving any problems which might arise in computing income tax payments or refunds. In addition, each year the Military Departments designate certain individuals as tax advisors for members.



RECORDKEEPING

What are the requirements for members of the Armed Forces and their dependents insofar as recordkeeping for the purposes of the Federal income tax?

General: Federal law requires every taxpayer to maintain records that will enable him or her to prepare complete and accurate tax returns and insure that only the proper amount of tax is paid.

Most of the questions which arise in the preparation and filing of income tax forms—Federal as well as State and local—can be answered by pamphlets which are available from either the Internal Revenue Service or the offices of the State or local taxing agency.

The maintenance of proper records for the appropriate length of time, however, is an individual consideration and one which is of the utmost importance.

Although the law does not require any particular kind of records, what records are kept must be permanent, accurate, and complete.

Records that are kept for the payment of income taxes **must clearly establish the amount of income and source, the deductions that are taken, the credits which are claimed, and the information needed to identify the taxpayer to the IRS or other agency.**

Memoranda or sketchy records or haphazard personal recollection of an event or deduction are inadequate.

How Records Are Helpful: A few of the ways that adequate and complete recordkeeping for tax purposes may aid the taxpayer are to—

- **—identify sources of income**—cash or property may be received from a number of sources during the tax year; unless records clearly identify the source, individuals may be unable to substantiate that some part of the income is nontaxable,

- **—prevent omission of deductible expenses**—many small or minor expenses may be overlooked when tax returns are prepared months later unless they are recorded at the time they were incurred or paid; an overlooked item of \$25 could cost \$3.50 or more in extra tax dollars,

- **—take advantage of capital gain and loss provisions**—if records are adequate and show the date an asset (whether or not it is depreciable) was acquired, what it was used for, and whether it was sold, traded, destroyed, or otherwise disposed of, a tax-

payer may be able to take advantage of the capital gain provisions of the law; it may also be possible to postpone paying tax on certain gains or to deduct certain losses that otherwise would not be deductible or would be deductible only in part,

- **—explain itemized reports on income tax returns**—in instances where an income tax return is audited by the IRS, disputed items may require complete explanations; sales slips, invoices, receipts, cancelled checks, and other documents always support adequate records and are essential for explanations.

Retention of Records: Records must be retained as long as their contents may be material in the administration of any Internal Revenue Service law. Essentially—

- **—records that support an item of income** or a deduction appearing on an individual's return should be kept until the "statute of limitations" expires for that return; usually this is **three years from the date the return was filed or was due, or two years from the date the tax was paid, whichever occurs later,**

- **—some records must be kept indefinitely, as in the case of the purchase of a house** where the individual will have to keep all the records concerning the property over the period that the house was owned so that when it is sold, the owner can prove how much was paid for it, what was spent for capital improvements,

- **—records of transactions relating to the basis of property should be retained for as long as they are material** in determining the basis of original or replacement property; at times legislation is enacted that provides for relief for taxpayers if they can establish facts that can be proven only by records of transactions in prior years.

In addition, copies of all previous income tax returns should be kept in permanent files. They will serve as aids in preparing future tax returns and in making computations if the taxpayer later files a claim for a refund or amends a tax return.

Accounting Periods: Every taxpayer must compute taxable income and file an income tax return on the basis of a period called the "tax year."

A tax year—usually 12 consecutive months—may be a calendar year or a fiscal year. If an individual files his or her first return as a wage earner on a calendar year basis and later starts a business as a sole

proprietor (such as after military retirement), the business books must also be set up on a calendar year basis unless permission is obtained from the Commissioner of Internal Revenue Service to change the accounting period to a fiscal year system.

IRS Publications And Assistance: The publications listed below—only a small part of those available—may be obtained free by sending a postcard to any Internal Revenue Service office or by visiting the nearest IRS office. IRS employees in any office will furnish the required forms and assist by explaining difficult portions.

IRS PUBLICATIONS

Alimony Payments, Deduction for #504
Audit of Returns, Appeal Rights, Claims for Refunds, #556
Bad Debts, Deductions for, #548
Child Care & Disabled Dependent Care, #503
Community Property & Income Tax, #555
Contributions, Deductions for, #526
Depreciation, Tax Information on, #534
Disasters, Casualty Losses, and Thefts, Tax Information on, #547
Donated Property, Valuation of, #561
Educational Expenses, Information on, #508
Exemptions, Your, #501
Homeowners, Tax Information, #530
Moving Expenses, Tax Information on, #521
Selling Your Home, Tax Information on, #523
Tax Withholding and Declaration of Estimated Tax, #505
Taxable/Nontaxable Income, #525
Taxes, Income Tax Deduction for, #546

DIGS Fact Sheets

8A-18-State Income Taxes
8A-22-Federal Income Tax Benefits for Military Men and Women
8A-32-Federal Income Tax Form 1040A and the Military
8A-35-Tax-Saving Guide to Itemized Deductions
8A-53-IRS Assistance in Computing Your Income Tax
8A-54-Where To File Your Tax Form



ITEMIZED DEDUCTIONS

What benefits do members of the Armed Forces receive on their Federal taxes? What other deductions are allowed for all taxpayers who itemize deductions?

General: There are certain types of income which must be reported by every taxpayer. These include all wages, dividends, interest from credit unions and savings and loan associations, interest on tax refunds and on bank deposits and on U.S. Savings Bonds, profits from businesses and professions, profits from the sale or exchange of real estate or other property, rents and royalties, refunds of State and local taxes, and alimony or separate maintenance or support payments received from and deductible by a spouse or former spouse.

Income which does not have to be reported would include dividends on VA insurance, federal income tax rebate, life insurance sums received on a person's

death, interest on certain State and municipal bonds, Social Security benefits, and gifts or money or other property that was inherited or that was willed to an individual.

Charts: The following charts show most of the principal itemized deductions which may save tax dollars on a 1975 return. The first section deals with deductions applicable to members of the Armed Forces; the second section covers those deductions applicable to all taxpayers, civilians as well as military members.

To use this chart, find the item, then follow across the line to see how much can be claimed and what is needed to prove the deduction.

DEDUCTIONS, ADJUSTMENTS, EXCLUSIONS FOR MEMBERS OF THE ARMED FORCES

Item	You can claim—	To prove, you need—
Family Separation Allowance	Amount received does not have to be reported	Amount will not appear on W-2
Moving Expenses	Deductible within certain limits but check with nearest IRS office or legal assistance officer; cash received as reimbursement of expenses must be included in gross income	Keep accurate and full records during the move; use IRS Form 3903 for information and filing; request IRS publication 521
State Bonus	Amount does not have to be reported	Retain certificate or letter awarding bonus
BAQ and Subsistence Allowance	Amount does not have to be reported	Will not appear on W-2
Clothing Allowance	Amount does not have to be reported	Will not appear on W-2
PW or MIA Pay	Entire amount excludable	Will not appear on W-2
Sick Pay	Excludable within certain limits; see IRS forms	Keep records of pay received during sickness; use IRS Form 2440
Dividends on VA Insurance	Amount received does not have to be reported	Retain letter forwarding VA insurance dividend

GUIDE FOR ALL TAXPAYERS

	State And Local Taxes	
Income taxes (State, local, foreign)	No limit if qualified (report any refunds of taxes deducted in prior years as income)	Canceled check, paid receipt, W-2 form showing withheld

Item	You can claim—	To prove, you need—
Real estate taxes on all real estate owned, including condominium or co-op owner's share of taxes	No limit	Canceled check, paid receipt
Special assessments (Local benefit taxes)	Generally limited to assessments for repairs, or maintenance	Evidence of payment, plus proof of purpose of assessment and that value of property was not increased
Gasoline Tax	No limit (deduction applies only to State and local gas taxes)	Proof of miles driven; use IRS gas tables for State of residence
Sales Tax	Actual amount paid, or amount in IRS sales tax guidelines plus sales tax paid on purchase of car, boat, mobile home, airplane, and building materials for constructing a home.	IRS sales tax guidelines, plus evidence of sales tax on the major purchases listed; if IRS guidelines not used, evidence of all sales tax payments claimed
Personal Property Taxes	No limit, except license plate fees are deductible only if your State imposes fees based on value of the vehicle (treated as personal property tax)	Canceled check, paid receipt
Interest Expense		
Home Mortgage (including cooperative and condominium owner's share of interest)	No limit—be sure to exclude principal payments, taxes, and homeowner's insurance payments if they are included in statement from lender	Statement from lender or passbook
Mortgage prepayment penalty; prepaid interest	Amount of payment prepaid interest for a period extending more than 12 months beyond the end of the tax year must be prorated over the tax years involved.	Statement from lender
Mortgage "points" paid to obtain loan	Entire payment minus any service charges	Lender's statement, plus canceled check or paid receipt
Interest on installment purchases (including credit cards)	Entire amount of finance charge paid	Billing statement, canceled check or receipt
Interest on additional Federal or State or local taxes for earlier years	Entire payment made during the calendar year	Tax statement identifying payment, plus evidence of payment
Interest on special assessment (paving, sewer, etc)	No limit	Tax statement identifying the interest, plus evidence of payment
Interest on personal note to bank or credit union or person	No limit	Evidence of payment plus statement identifying the amount
Interest on taxes paid late	No limit	Statement of amount owed plus evidence of payment
Interest on personal property paid for on installments	No limit	Statement of amount plus evidence of payment
Charitable Contributions		
Contributions	Generally, up to 50% of adjusted gross income for contributions to qualifying organizations (public charities and certain private foundations).	Canceled check or paid receipt
"Door to door" cash contributions	Subject generally to the 50% limit described above.	Paid receipts or reasonable estimates
Church, United Fund, Service relief agencies, etc.	Ordinarily limited only by the 50 percent rule outlined above	Canceled checks, paid receipts, statements, etc., and a reasonable estimate of church contributions
Charity travel (Sunday school, teacher, Scoutmaster, etc)	Cost of gas, oil, etc., or 7¢ a mile, subject to an overall limit of 20% of adjusted gross income	Proof of miles driven or actual costs

Item	You can claim—	To prove, you need—
Uniforms (Red Cross, Scoutmaster, etc)	Cost of uniforms, subject to the 20% limitation	Canceled check or paid receipt
Tickets for charity benefits, etc	Excess of cost value over entertainment value, subject to the general 50% limitation	Canceled check and paid receipt of charity showing "value of entertainment"
Donation of personal property	Limited to fair market value of property at time of gift. There are special limitations on gifts of appreciated property: the deduction must be reduced by all or part of the appreciation (depending on your holding period and other factors), or the deduction is limited to 30% of your adjusted gross income.	If over \$200, appraisal from charity or dealer must be furnished; otherwise value of property with statement as to how value was figured
Medical Expenses		
Medical expenses (including drugs, vitamins, dietetic and special foods, medical transportation costs at 7¢ a mile)	Medicine and drugs that exceed 1 percent of adjusted gross income medical/dental expenses, not compensated by insurance or otherwise, that exceed the 3 percent of adjusted gross income rule explained in Schedule "A" Form 1040	Canceled checks, paid receipts, record of miles driven, doctor's statements that food/vitamins necessary
Hospital insurance cost (includes Medicare B premiums)	One-half of premium paid, up to \$150; remaining one-half of cost is deductible as other medical expenses subject to the 3 percent limitation rule	Canceled checks, paid receipts
Medical expenses of dependents	Limited only by 3 percent rule	Proof that one-half of support of dependent was furnished; canceled checks, paid receipts
Schooling costs for handicapped dependents	Costs of tuition, meals, lodging, travel (limited by 3 percent rule)	School must be a "special school" as defined by IRS
Nursing home costs	Cost of room, board, specific medical services	Statement from doctor or nursing home that costs relate to medical purposes, not primarily living expenses
Casualty Losses		
Losses from storm, flood, theft, etc.	Decrease in value of the property, or its adjusted basis, whichever is less, minus insurance recovery and minus the first \$100 of loss for each occurrence (in the case of nonbusiness property)	Proof of value and that loss was caused by casualty
Miscellaneous Deductions		
Child care expenses paid so that earner may work	Up to \$4,800 on income of less than \$18,000; over that amount deduction decreases 50¢ for each \$1 income	Proof that costs cover "baby sitter" in home or day care costs for dependents under 15 or for any disabled dependents or spouse regardless of age; amount must be spent to enable claiming taxpayer to be gainfully employed
Union and professional dues	Entire amount	Canceled checks, paid receipts

The deductions outlined above are the most commonly encountered; there are other types of deductions which cover special cases. If in doubt, check

with the nearest IRS office by telephone or in writing for an opinion or see the unit legal assistance office for advice.

SHORT FORM 1040A

Who may use IRS Form 1040A? What are the advantages of using it?

Who May Use: The short form, IRS 1040A, will be used by many members of the Armed Forces this year to file Federal income tax reports. To use this form, the taxpayer must—

- have received all income from wages, salaries, tips, and other forms of employee compensation,
- not have received more than \$400 in dividends or \$400 in interest in the year, and
- not itemize deductions.

If a taxpayer's itemized deductions are substantial, it may be to his or her advantage to use the longer IRS Form 1040. Itemized deductions include such items as local, State, or foreign income and real estate taxes, alimony, and interest on loans and mortgages, among many others. If in doubt, check with the unit legal advisor or the nearest IRS office for advice.

You may not use Form 1040A if a claim is made for a moving expense deduction because of a transfer.

How To Use: Follow the instructions below. The numbers of the subparagraphs below refer to the circled numbers on the forms illustrated. If there are questions, refer to the printed instructions again covering the paragraph in question; if doubts still persist, see the unit legal assistance officer or contact the nearest office of the Internal Revenue Service.

1-Name and Address: Use the mailing label on the cover of the tax forms package, correcting the name and address if necessary. Add apartment number if needed. If forms were not received, print or type the name and address in the appropriate block.

2-Social Security Number: Write in SSN, including spouse if necessary. Print in "Occupation" in appropriate space(s).

3-Revenue Sharing: This information is needed by Census Bureau to figure revenue sharing; complete "A", "B", and "C" and "D" if applicable.

4-Filing Status: Check only one box from lines 1 thru 5 in this section; since the tax rate depends on the box selected, follow the form's instructions carefully.

5-Exemptions/Dependents: \$750 allowed for each exemption (self, spouse) and \$750 allowed for each dependent who meets criteria outlined in IRS rules.

6-Presidential Election Campaign Fund: A taxpayer may designate \$1 of his or her tax paid to this fund; a "yes" check will not increase a taxpayer's bill or reduce a refund.

7-Wages, Salaries, Other Compensation: Here a taxpayer must indicate the total of all wages shown on Form(s) W-2; for a joint return, combine the total income of both spouses.

8-Dividends: The first \$100 received from qualifying domestic corporation is not taxed; check with IRS rules in booklet for corporations which do not qualify for this exclusion. List total dividends less exclusion.

9-Interest Income: Show all interest received or credited to an account by banks, savings and loan associations, credit unions, etc. Include interest on a tax refund.

Short Form 1040A U.S. Individual Income Tax Return Department of the Treasury Internal Revenue Service **1975**

Name (If joint return, give first names and initials of both) **John F. & Mary Brown** Last name **Brown**

Present home address (Number and street, including apartment number, or rural route) **3700 Millway**

City, town or post office, State and ZIP code **Hometown, Maryland 20715**

Your social security number **516 04 1492** Spouse's social security no. **575 10 1776**

For Privacy Act Notification, see page 2 of instructions. For IRS use only

Occupation: Yours **CLERK** Spouse's **HOMEMAKER**

A In what city, town, village, etc., do you live? **Hometown**

B Do you live within the legal limits of the city, town, etc.? ☒ Yes ☐ No ☐ Don't know

C In what county and State do you live? County **Home** State **Md**

D In what township do you live? (See page 5)

Filing Status

1 ☐ Single (check only ONE box)

2 ☒ Married filing joint return (even if only one had income)

3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here

4 ☐ Unmarried Head of Household (See page 4 of instructions)

5 ☐ Qualifying widow(er) with dependent child (Year spouse died **19**) See page 4 of instructions.

Exemptions

6a Regular ☒ Yourself ☒ Spouse Enter number of boxes checked **2**

b First names of your dependent children who lived with you **JAMES** Enter number **1**

c Number of other dependents (from line 22) **3**

d Total (add lines 6a, b, and c) **3**

e Age 65 or over ☐ Yourself ☐ Spouse Enter number of boxes checked **3**

f Blind ☐ Yourself ☐ Spouse

7 Total (add lines 6d and e)

8 Presidential Election Campaign Fund Do you wish to designate \$1 of your taxes for this fund? ☒ Yes ☐ No

9 Wages, salaries, tips, and other employee compensation (if over \$400, see instructions) **12,500.00**

10a Dividends (less at top of page 3) **400.00** 10b Less exclusion **200.00** Balance **200.00**

11 Interest income (if over \$400, see instructions at top of page 3) **375.00**

12 Total (add lines 9, 10c, and 11) (Adjusted Gross Income) **13,075.00**

13 If you want IRS to figure your tax, see page 6 of instructions

14 If line 12 is under \$15,000, find tax in Tax Tables (on pages 18 and 19) and enter on line 13a, on the back.

15 If line 12 is \$15,000 or more, figure your tax using the Tax Computation Worksheet on page 18 of instructions.

10-Total Income: Add the amounts in lines 9, 10c, and 11. This is "Adjusted Gross Income."

11-Figuring The Tax: The Internal Revenue Service will figure it if asked. Should this be the case, the taxpayer does not have to complete lines 13a, 13b, 14a, 15, 17, 18, 19, 20, and 21. However, lines 14b, and 16a, b, c must be filled in. On a joint return in which both spouses have income, the incomes should be shown separately in the space below line 12. With that information, the IRS will figure the tax and either send a

12-Credit For Personal Exemptions: On 13b multiply the number of personal exemptions shown on line 6d on the front of the form by \$30 and enter that amount (but not more than tax shown on line 13a). Now subtract line 13b from line 13a and enter the difference on line 14a.

13-Credit For Contributions To Candidates: On line 14b enter one half the amount of any money given to help pay campaign expenses but not more than (1) \$25 (\$50 on a joint return) or (2) the amount shown on line 14a.

14-Income Tax: Subtract the amount on line 13b from the amount of line 13a and show the difference on line 14a. If there is an amount shown on line 14b, subtract it from line 14a and show the difference on line 15.

15-Income Tax Withheld: On line 16a fill in the amount shown on Form W-2, adding the amounts together if more than one W-2 is attached.

16-Excess FICA Tax: If a taxpayer had more than one employer in 1975, as in the case of an individual working in a part-time job after duty hours, and together they paid more than \$14,100 in wages, too much Social Security (FICA) tax may have been taken out of the wages. If there is this possibility, contact the unit legal assistance office or the nearest IRS office for detailed information on how to figure this amount.

17-Estimated Tax Payments: Fill in on line 16c any payments made on estimated Federal income tax for 1975.

18-Earned Income Credit: If line 12 on the form is less than \$8,000, the taxpayer may be entitled to a 10 percent refundable credit based on earned income. If this is the case, contact the nearest IRS office for assistance or see the unit assistance office.

19-Tax Due IRS: If the amount on line 15 of the

bill or a refund check. File as early as possible.

If the taxpayer wants to figure his or her own tax, the remainder of Form 1040A should be completed following the guidelines below.

Adjusted Gross Income: If income shown on line 12 of the form is under \$15,000, use the tax tables in the booklet to find the tax and enter the tax on line 13a; remember to check the "Tax Table" block on that line.

Form 1040A (1975) Page 2

13a Tax, check if from: ☒ Tax Tables (pages 8-18) OR ☐ Tax Computation Worksheet (page 18)

b Credit for personal exemptions (multiply line 6d by \$30)

14a Balance (subtract line 13b from line 13a). If less than zero, enter zero

b Credit for contributions to candidates for public office (see page 7 of Instructions)

15 Income tax (subtract line 14b from line 14a). If less than zero, enter zero

16a Total Federal income tax withheld (attach Forms W-2 to front)

b Excess FICA, RRTA, or FICA/RRTA tax withheld (see page 7 of Instructions)

c 1975 estimated tax payments (include amount allowed as credit from 1974 return)

d Earned income credit

17 Total (add lines 16a, b, c, and d)

18 If line 15 is larger than line 17, enter BALANCE DUE IRS

19 If line 17 is larger than line 15, enter amount OVERPAID

20 Amount of line 19 to be REFUNDED TO YOU

21 Amount of line 19 to be credited on 1976 estimated tax

22 Total number of dependents listed in column (a). Enter here and on line 6c

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign here: Your signature: *John F. Brown* Date: *2-17-76*

Spouse's signature (if filed jointly BOTH must sign even if only one had income): *Mary Brown* Date: *2/17/76*

Preparer's signature (other than taxpayer): _____ Date: _____

Address and ZIP Code: _____

U.S. GOVERNMENT PRINTING OFFICE: 1976-211-481/6

form is more than line 17, show the difference on line 18. This is the tax that is still owed. Payment may be made by check or money order made payable to the Internal Revenue Service. The taxpayer should write his or her Social Security number on the payment device. If the amount on line 18 is less than \$1 no payment is necessary.

20-A Refund: If line 17 on the form is more than line 15, show the difference on line 19; this is the refund that is owed the taxpayer. If the amount is under \$1 no refund will be made unless the IRS is requested to do so when the form is filed.

21-Completing The Return: Sign and date the return. On a joint return, both spouses must sign. If someone else prepared the return, that person must also sign and show his or her address on the form.

Finally, attach Forms W-2 securely to the form with staples.

UNIVERSITY OF FLORIDA
3 1262 09682 4833

FLARE

